
IOWA STATE AUDITORS OFFICE

Governmental Subdivision Audit Report Filing Requirements

Description	Filing Fee Required?	News Release Required?	Invoice Required?	Second Report Copy Required?	PDF Required?
28E Organization	Yes	Yes	Yes	Yes	Yes
Agency on Aging	No	No	No	No	No
Area Education Agency	Yes	Yes	Yes	Yes	Yes
City Audit	Yes	Yes	Yes	Yes	Yes
City Annual Examination	Yes	Yes	Yes	Yes	Yes
City Periodic Examination	See Note 1	Yes	Yes	Yes	Yes
City Hospital	Yes	Yes	Yes	Yes	Yes
City Utility	Yes	Yes	Yes	Yes	Yes
Community Action Agency	No	Yes	Yes	Yes	Yes
Community College	Yes	Yes	Yes	Yes	Yes
County	Yes	Yes	Yes	Yes	Yes
County Fair	No	No	No	No	No
County Hospital	Yes	Yes	Yes	Yes	Yes
County Township	Yes	Yes	Yes	Yes	Yes
Empowerment/Early Childhood Area Boards	No	Yes	Yes	Yes	Yes
Mental Health Center	No	Yes	Yes	Yes	Yes
Regional Library	No	No	No	No	No
School	Yes	Yes	Yes	Yes	Yes
Substance Abuse	No	Yes	Yes	Yes	Yes

Note 1: Cities in this category annually pay a Periodic Examination fee. No additional filing fee is charged for the year(s) a Periodic Examination is performed.

Note 2: When a component unit is reported in a primary government's financial statements, the filing fee is based on the primary government's reporting entity financial statements, regardless of whether the component unit issues a separate report. If the component unit is excluded from the primary government's audit report and issues a separate audit report, the component unit must also pay a filing fee.

Note 3: Audit reports for Area Agencies on Aging, Regional Libraries and County Fairs are not required to be filed with the State Auditor's Office.
